

Exhibit 2

**UNITED STATES DISTRICT COURT
FOR THE DISTRICT OF NEW HAMPSHIRE**

BRENDAN KELLY,
Plaintiff,

vs.

LIBERTY INSURANCE CORPORATION d/b/a
LIBERTY MUTUAL,
Defendant.

)
)
)
) Civil Action No. 1:15-cv-234-JL
)
)
)
)
)
)
)

SUPPLEMENTARY AFFIDAVIT OF KENT JONES

I, Kent Jones, hereby affirm under penalty of perjury as follows:

1. I have actual personal knowledge of the facts sets forth below.
2. In response to my Affidavit of September 22, 2016, counsel for Plaintiff, Brendan

Kelly, requested that I provide the following information:

- a. A written statement of your current residential address, phone number, place of employment and job title;
- b. A written statement specifying your employment location(s) when you worked for Plum Creek, at all times prior to May 13, 2013 and at all times up to the present;
- c. Any written job descriptions that applied to you and/or the "Director of Accounting - Shared Services, Manufacturing and Risk Management" position at Plum Creek in May, 2013;
- d. A written statement of the name and current address for your supervisor at Plum Creek in 2013, as referenced in paragraph 7 of your affidavit dated September 22, 2016. If

that individual no longer works for Weyerhaeuser/Plum Creek, please include a statement of that individual's present place of employment and employment address;

e. A written statement of whether the Chief Accounting Officer of Plum Creek, as referenced in Paragraph 7 of your affidavit dated September 22, 2016, was a member of the Plum Creek Board of Directors at the time he authorized you to decide whether to accept or reject UM coverage on behalf of Plum Creek;

f. Copies of the "similar Delegations of Authority" for the years 2004, 2005, 2007, 2010, 2011, 2012, 2013, 2014 and 2015 as referenced in paragraph 14 of your affidavit dated September 22, 2016;

g. A written statement identifying why you have no Delegations of Authority for 2006, 2008, or 2009 as referenced in paragraph 14 of your affidavit dated September 22, 2016;

h. Copies of all of the instructions or assignments to Lisa Duetsch referenced in paragraph 15 of your affidavit dated September 22, 2016;

i. A written statement of how you were "aware" that Lisa Duetsch executed UM rejection forms on behalf of Plum Creek, as stated in paragraph 16 of your affidavit dated September 22, 2016. If you received that information in writing, please produce copies of such documents;

j. A written statement of the names and addresses of any individuals involved in drafting or reviewing your affidavit dated September 22, 2016, as well as copies of all prior drafts of that affidavit.

3. In response to the above-stated requests, I hereby state as follows:

a. Address: 500 12th Avenue West, Columbia Falls, Montana 59912; Telephone: 406-892-6349 (work); Employer: The Weyerhaeuser Company; Title: Director of Accounting - Shared Services, Manufacturing and Risk Management, Plum Creek Timber, A Subsidiary of the Weyerhaeuser Company

b. Employment Location: 500 12th Avenue West, Columbia Falls, Montana 59912; Entire period of employment with Plum Creek (now Weyerhaeuser).

c. No written job description exists.

d. David Brown, The Weyerhaeuser Company, 220 Occidental Avenue S., Seattle, Washington, 98104

e. David Brown was not a member of the Plum Creek Timber Company, Inc. Board of Directors at any time.

f. Attached hereto as Exhibit A are copies of all Delegations of Authority contained in my files.

g. Delegations of authority are not an annual proclamation. They are updated on an "as needed" basis.

h. Any instructions or assignments I gave to Lisa Duetsch were verbal.

i. The invoice or premium cost for the Liberty Mutual Excess Policy reflected the binder cost, which did not include TRIA or UI & UIM coverage for any of the four states included in the Liberty Mutual binder; the "Liberty TRIA and UI & UIM Election Form Signatures" PDF file was placed on June 3, 2013 in our shared access folder / directory: Risk - Renewals - 2013 - Excess

j. Nancy Adams and Lavinia Weizel of Mintz Levin, One Financial Center, Boston, MA 02111, assisted in drafting my affidavit of September 22, 2016. I have not retained any copies other than the executed originals.

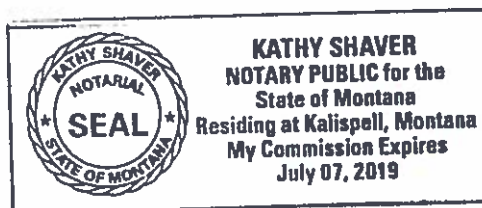
Signed and sworn under the pains and penalties of perjury on 11-28-16 (date) at Columbia Falls, MT (City, State).

Kent Jones
Kent Jones

SWORN TO AND SUBSCRIBED

before me this 28th day of Nov, 2016.

Kathy Shaver
Notary Public



62859856v.1

Exhibit A

memorandum



November 28, 2016

TO: Dave Adams, Krista Kochivar, Renee Erickson, Lisa Duetsch, Donna Blender, Susan Kranz

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated July 2005

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Risk and Revenue Manager* may approve credit lines up to \$350,000
 - ii) *Staff Credit Accountant(s)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *Risk and Revenue Manager* may approve account write-offs up to \$25,000
 - ii) Account write-offs greater than \$2,500 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president. The legal department will also be involved as appropriate.
 - c) All confidentiality agreement to be signed by the department Director or an Officer (e.g., Henry Ricklefs) of the Company.

All Department Managers (as applicable to their area of responsibility – e.g. Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **≥\$500K, up to \$1M**
 - b) Any payments **greater than \$1M** need to be approved via the corporate controller.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
 - ii) Garnishments (AP; payroll; etc.)

Managers – Risk and Revenue and/or AP & Fixed Assets

- 3) Other Purchases and Operating Costs

- a) Warehouse operating costs (e.g., monthly fees, handling charges, etc.) per vendor agreements – up \$10,000 per month/invoice/cost type.
 - i) Warehouse handling and associated costs – assigned processing personnel.
These invoices will be reviewed and approved on a periodic basis by the manager(s).
- b) Columbia Falls “Petty Cash” account
 - i) AP Manager cannot approve payment of this account.
(1) Either Manager – Risk and Revenue, Sr. Manager(s) or Director to approve

Applicable Department Manager(s)

- 4) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
- 5) Department operating costs as budgeted - up \$10,000
 - a) If originated by a Manager, Sr. Manager or Director to approve.
- 6) Expense reports
 - a) If originated by a Manager, Sr. Manager or Director to approve

Sr. Manager – Accounting (Mfg.)

- 7) Manufacturing AFE approval

Manager – AP & Fixed Assets

- 8) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) Manufacturing Property Taxes
 - i) AP manager cannot approve payment of this account.
(1) Either Sr. Manager(s) or Director to approve

Manager – Risk and Revenue

- 9) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or controller.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana or West Virginia workers’ compensation costs - Up to \$50,000
 - c) Payment of all incidental insurance costs such as policy audits and retro-premiums. - Up to \$25,000
 - d) Payment of product line associated costs, including bonds, vehicle accident settlements, etc. - Up to \$25,000

- (1) In all cases, these costs are cleared with the respective business units.
- e) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- f) Signing of contracts, agreements, statements, etc. as appropriate by the Director of Risk Management
 - i) E.g., Insurance contracts; TRIA agreements; Annual Brokerage Agreements; etc.
 - (1) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)

memorandum



November 28, 2016

TO: Dave Adams, Krista Kochivar, Renee Erickson, Lisa Duetsch, Donna Blender, Susan Kranz

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated July 2005

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Risk and Revenue Manager* may approve credit lines up to \$350,000
 - ii) *Staff Credit Accountant(s)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *Risk and Revenue Manager* may approve account write-offs up to \$25,000
 - ii) Account write-offs greater than \$2,500 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president. The legal department will also be involved as appropriate.
 - c) All confidentiality agreement to be signed by the department Director or an Officer (e.g., VP - Henry Ricklefs) of the Company.

All Department Managers (as applicable to their area of responsibility – e.g. Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **≥\$500K, up to \$1M**
 - b) Any payments **greater than \$1M** need to be approved via the corporate controller.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
 - ii) Garnishments (AP; payroll; etc.)

Managers – Risk and Revenue and/or AP & Fixed Assets

- 3) Other Purchases and Operating Costs

- a) Warehouse operating costs (e.g., monthly fees, handling charges, etc.) per vendor agreements – up \$10,000 per month/invoice/cost type.
 - i) Warehouse handling and associated costs – by assigned processing personnel. These invoices will be reviewed and approved on a periodic basis by the manager(s).
- b) Columbia Falls “Petty Cash” account
 - i) AP Manager cannot approve payment of this account.
 - (1) Either Manager – Risk and Revenue, Sr. Manager(s) or Director to approve

Applicable Department Manager(s)

- 4) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
- 5) Department operating costs as budgeted - up \$10,000
 - a) If originated by a Manager, a Sr. Manager or Director to approve.
- 6) Expense reports
 - a) If originated by a Manager, a Sr. Manager or Director to approve

Sr. Manager – Accounting (Mfg.)

- 7) Manufacturing AFE approval

Manager – AP & Fixed Assets

- 8) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing Property Taxes
 - i) AP manager cannot approve payment of this account.
 - (1) A Sr. Manager or Director to approve

Manager – Risk and Revenue

- 9) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or controller.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana or West Virginia workers’ compensation costs - Up to \$50,000
 - c) Payment of all incidental insurance costs such as policy audits and retro-premiums. - Up to \$25,000

- d) Payment of product line associated costs, including bonds, vehicle accident settlements, etc. - Up to \$25,000
 - (1) These costs are cleared with the respective business units.
- e) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- f) Signing of contracts, agreements, statements, etc. as requested by the Director of Risk Management
 - i) E.g., Insurance contracts; TRIA agreements; Annual Brokerage Agreements; etc. will normally be signed by the Director.
 - ii) E.g., Auto UI/UnderI forms, insurance inquiries & Statements, etc. can be signed by the manager.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)

memorandum



November 28, 2016

TO: Dave Adams, Krista Kochivar, Renee Erickson, Lisa Duetsch, Donna Blender, Susan Kranz

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated July 2005

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Risk and Revenue Manager* may approve credit lines up to \$350,000
 - ii) *Staff Credit Accountant(s)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *Risk and Revenue Manager* may approve account write-offs up to \$25,000
 - ii) Account write-offs greater than \$2,500 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president. The legal department will also be involved as appropriate.
 - c) All confidentiality agreement to be signed by the department Director or an Officer (e.g., VP - Henry Ricklefs) of the Company.

All Department Managers (as applicable to their area of responsibility – e.g. Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **≥\$500K, up to \$1M**
 - b) Any payments **greater than \$1M** need to be approved via the corporate controller.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
 - ii) Garnishments (AP; payroll; etc.)

Managers – Risk and Revenue and/or AP & Fixed Assets

- 3) Other Purchases and Operating Costs

- a) Warehouse operating costs (e.g., monthly fees, handling charges, etc.) per vendor agreements – up \$10,000 per month/invoice/cost type.
 - i) Warehouse handling and associated costs – by assigned processing personnel. These invoices will be reviewed and approved on a periodic basis by the manager(s).
- b) Columbia Falls “Petty Cash” account
 - i) AP Manager cannot approve payment of this account.
 - (1) Either Manager – Risk and Revenue, Sr. Manager(s) or Director to approve

Applicable Department Manager(s)

- 4) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
- 5) Department operating costs as budgeted - up \$10,000
 - a) If originated by a Manager, a Sr. Manager or Director to approve.
- 6) Expense reports
 - a) If originated by a Manager, a Sr. Manager or Director to approve

Sr. Manager – Accounting (Mfg.)

- 7) Manufacturing AFE approval

Manager – AP & Fixed Assets

- 8) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing Property Taxes
 - i) AP manager cannot approve payment of this account.
 - (1) A Sr. Manager or Director to approve

Manager – Risk and Revenue

- 9) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or controller.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana or West Virginia workers’ compensation costs - Up to \$50,000
 - c) Payment of all incidental insurance costs such as policy audits and retro-premiums. - Up to \$25,000

- d) Payment of product line associated costs, including bonds, vehicle accident settlements, etc. - Up to \$25,000
 - (1) These costs are cleared with the respective business units.
- e) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- f) Signing of contracts, agreements, statements, etc. as requested by the Director of Risk Management
 - i) E.g., Insurance contracts; TRIA agreements; Annual Brokerage Agreements; etc. will normally be signed by the Director.
 - ii) E.g., Auto UI/UnderI forms, insurance inquiries & Statements, etc. can be signed by the manager.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)

memorandum



November 28, 2016

TO: Dave Adams, Krista Kochivar, Renee Erickson, Lisa Duetsch, Donna Blender, Susan Kranz

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated Sept 2005

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Risk and Revenue Manager* may approve credit lines up to \$350,000
 - ii) *Staff Credit Accountant(s)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *Risk and Revenue Manager* may approve account write-offs up to \$25,000
 - ii) Account write-offs greater than \$2,500 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president. The legal department will also be involved as appropriate.
 - c) All confidentiality agreement to be signed by the department Director or an Officer (e.g., VP - Henry Ricklefs) of the Company.

All Department Managers (as applicable to their area of responsibility – e.g. Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – up to \$500K
 - a) Director will approve payments ≥\$500K, up to \$1M
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as the normal tax payments are in the \$515-600K range per period / per group – salary & hourly)
 - b) Any payments greater than \$1M need to be approved via the corporate controller.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
 - ii) Garnishments (AP; payroll; etc.)

Managers – Risk and Revenue and/or AP & Fixed Assets

3) Other Purchases and Operating Costs

- a) Warehouse operating costs (e.g., monthly fees, handling charges, etc.) per vendor agreements – up \$10,000 per month/invoice/cost type.
 - i) Warehouse handling and associated costs – by assigned processing personnel. These invoices will be reviewed and approved on a periodic basis by the manager(s).
- b) Columbia Falls “Petty Cash” account
 - i) AP Manager cannot approve payment of this account.
 - (1) Either Manager – Risk and Revenue, Sr. Manager(s) or Director to approve

Applicable Department Manager(s)

- 4) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
- 5) Department operating costs as budgeted - up \$10,000
 - a) If originated by a Manager, a Sr. Manager or Director to approve.
- 6) Expense reports
 - a) If originated by a Manager, a Sr. Manager or Director to approve

Sr. Manager – Accounting (Mfg.)

7) Manufacturing AFE approval

Manager – AP & Fixed Assets

- 8) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing Property Taxes
 - i) AP manager cannot approve payment of this account.
 - (1) A Sr. Manager or Director to approve

Manager – Risk and Revenue

- 9) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or controller.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana or West Virginia workers’ compensation costs - Up to \$50,000

- c) Payment of all incidental insurance costs such as policy audits and retro-premiums.
- Up to \$25,000
- d) Payment of product line associated costs, including bonds, vehicle accident settlements, etc. - Up to \$25,000
 - (1) These costs are cleared with the respective business units.
- e) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- f) Signing of contracts, agreements, statements, etc. as requested by the Director of Risk Management
 - i) E.g., Insurance contracts; TRIA agreements; Annual Brokerage Agreements; etc. will normally be signed by the Director.
 - ii) E.g., Auto UI/UnderI forms, insurance inquiries & Statements, etc. can be signed by the manager.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)

memorandum



November 28, 2016

TO: Dave Adams, Krista Kochivar, Renee Erickson, Lisa Duetsch, Donna Blender, Minta Johnson

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated August 2007

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Sr. Manager of Accounting (KK) and General accounting manager (DB)* may approve credit lines up to \$350,000
 - (1) *Risk Manager (LD)* may approve credit lines up to \$350,000
 - ii) *Staff Credit Accountant(s)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *Sr. Manager of Accounting (KK) and General accounting Manager* may approve account write-offs up to \$25,000
 - ii) Account write-offs greater than \$2,500 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president. The legal department will also be involved as appropriate.
 - c) All confidentiality agreement to be signed by the department Director or an Officer (e.g., VP - Henry Ricklefs) of the Company.

All Department Managers (as applicable to their area of responsibility – e.g. Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as the normal tax payments are in the \$515-600K range per period / per group – salary & hourly)
 - b) Any payments **greater than \$1M** need to be approved via the corporate controller.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
 - ii) Garnishments (AP; payroll; etc.)

Managers – Risk

3) Other Purchases and Operating Costs

- a) Columbia Falls “Petty Cash” account
 - i) Finance Manager (DB) cannot approve payment of this account.
(1) Either Manager – Risk, a Sr. Manager(s) or Director to approve

Applicable Department Manager(s)

- 4) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
- 5) Department operating costs as budgeted - up \$10,000
 - a) If originated by a Manager, a Sr. Manager or Director to approve.
- 6) Expense reports
 - a) If originated by a Manager, a Sr. Manager or Director to approve

Sr. Manager – Accounting (Mfg.)

7) Manufacturing AFE approval

Finance Manager (DB) – AP & Fixed Assets

- 8) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing Property Taxes
 - i) AP manager cannot approve payment of this account.
(1) A Sr. Manager or Director to approve

Manager – Risk

9) Risk Management Activities

- a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or controller.
- b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana or West Virginia workers’ compensation costs - Up to \$50,000
- c) Payment of all incidental insurance costs such as policy audits and retro-premiums. - Up to \$25,000

- d) Payment of product line associated costs, including bonds, vehicle accident settlements, etc. - Up to \$25,000
 - (1) These costs are cleared with the respective business units.
- e) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- f) Signing of contracts, agreements, statements, etc. as requested by the Director of Risk Management
 - i) E.g., Insurance contracts; TRIA agreements; Annual Brokerage Agreements; etc. will normally be signed by the Director.
 - ii) E.g., Auto UI/UnderI forms, insurance inquiries & Statements, etc. can be signed by the manager.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)

memorandum



November 28, 2016

TO: Dave Adams, Krista Kochivar, Renee Erickson, Lisa Duetsch, Donna Blender, Minta Johnson

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated Dec. 2007

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Sr. Manager of Accounting (KK) and General accounting manager (DB)* may approve credit lines up to \$350,000
 - (1) *Risk Manager (LD)* may approve credit lines up to \$350,000
 - ii) *Staff Credit Accountant(s)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *Sr. Manager of Accounting (KK) and General accounting Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Staff Credit Accountant(s)* may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (*e.g.*, < \$30.00)
 - c) All confidentiality agreement to be signed by the department Director or an Officer (*e.g.*, VP - Henry Ricklefs) of the Company.

All Department Managers (as applicable to their area of responsibility – *e.g.* Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as the normal tax payments are in the \$515-600K range per period / per group – salary & hourly)
 - b) Any payments **greater than \$1M** need to be approved via the corporate controller.
 - i) Approval can be via e-mail
 - c) Examples

- i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
- ii) Garnishments (AP; payroll; etc.)

Managers – Risk

3) Other Purchases and Operating Costs

- a) Columbia Falls “Petty Cash” account
 - i) Finance Manager (DB) cannot approve payment of this account.
(1) Either Manager – Risk, a Sr. Manager(s) or Director to approve

Applicable Department Manager(s)

- 4) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
- 5) Department operating costs as budgeted - up \$10,000
 - a) If originated by a Manager, a Sr. Manager or Director to approve.
- 6) Expense reports
 - a) If originated by a Manager, a Sr. Manager or Director to approve

Sr. Manager – Accounting (Mfg.)

7) Manufacturing AFE approval

Finance Manager (DB) – AP & Fixed Assets

- 8) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing Property Taxes
 - i) AP manager cannot approve payment of this account.
(1) A Sr. Manager or Director to approve

Manager – Risk

9) Risk Management Activities

- a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or controller.
- b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana or West Virginia workers’ compensation costs - Up to \$50,000

- c) Payment of all incidental insurance costs such as policy audits and retro-premiums.
- Up to \$25,000
- d) Payment of product line associated costs, including bonds, vehicle accident settlements, etc. - Up to \$25,000
 - (1) These costs are cleared with the respective business units.
- e) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- f) Signing of contracts, agreements, statements, etc. as requested by the Director of Risk Management
 - i) E.g., Insurance contracts; TRIA agreements; Annual Brokerage Agreements; etc. will normally be signed by the Director.
 - ii) E.g., Auto UI/UnderI forms, insurance inquiries & Statements, etc. can be signed by the manager.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)

memorandum



November 28, 2016

TO: Renee Erickson, Lisa Duetsch, Donna Bolender, Minta Johnson

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated Aug. 2010

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *General accounting manager (DB)* may approve credit lines up to \$350,000
 - (1) *Risk Manager (LD)* may approve credit lines up to \$350,000 in absence of general accounting manager or director.
 - ii) *Staff Credit Accountant(s)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *General accounting Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Staff Credit Accountant(s)* may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (*e.g., < \$30.00*)
 - c) All confidentiality agreement to be signed by the Credit manager, Director or an Officer (*e.g., VP – Tom Ray*) of the Company.

All Department Managers (as applicable to their area of responsibility – *e.g.* Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as tax payments can commonly be in the \$500-600K range)
 - b) Any payments **greater than \$1M** need to be approved via VP/Chief Accounting Officer.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (*e.g., tax payments, etc.*).

- ii) Garnishments (AP; payroll; etc.)
- 3) All department level budgeted / normal costs (e.g., operating expenses; supplies; services; training classes; CPE; expense reports; etc.)
 - a) Examples – Envelopes; check stock; printer cartridges; shredding services; subscriptions and memberships (e.g., APA, LUG, Balance Consulting; etc.)
 - b) All training courses (travel based, internet, etc.) will be reviewed with director prior to booking / purchasing.
 - c) Other
 - i) Columbia Falls “Petty Cash” account
 - (1) Finance Manager (DB) cannot approve payment of this account.
 - (a) Either Manager – Risk, Sr. Manager or Director to approve
 - ii) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
 - iii) Expense reports
 - (1) If originated by a Manager, a Sr. Manager or Director to approve

Finance Manager (DB) – AP & Fixed Assets

- 4) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing Property Taxes
 - i) AP manager cannot approve payment of this account.
 - (1) Director to approve

Manager – Risk

- 5) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or controller.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana - Up to \$50,000
 - c) Payment of all incidental insurance costs such as policy audits and retro-premiums. - Up to \$25,000
 - d) Payment of product line associated costs, including bonds, vehicle accident settlements, etc. - Up to \$25,000
 - (1) These costs are cleared with the respective business units.

- e) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- f) Signing of contracts, agreements, statements, etc
 - i) Director - Insurance contracts; Insurance amendments; Annual Brokerage Agreements; etc.
 - ii) Risk Manager - Auto UI/UnderI forms; insurance inquiries & statements; TRIA forms; etc.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)

memorandum



November 28, 2016

TO: Renee Erickson, Lisa Duetsch, Donna Bolender, Minta Johnson

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated Nov. 2010

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *General accounting manager (DB)* may approve credit lines up to \$350,000
 - (1) *Risk Manager (LD)* may approve credit lines up to \$350,000 in absence of general accounting manager or director.
 - ii) *Supervisor – Accounts Receivable (SS)* may approve credit lines up to \$100,000
 - iii) *Staff Credit Accountant(s)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *General accounting Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Supervisor – Accounts Receivable / Staff Credit Accountant(s)* may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (*e.g., < \$30.00*)
 - c) All confidentiality agreement to be signed by the General Accounting Manager, Director or an Officer (*e.g., VP – Tom Ray*) of the Company.

All Department Managers (as applicable to their area of responsibility – *e.g.* Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as tax payments can commonly be in the \$500-600K range)
 - b) Any payments **greater than \$1M** need to be approved via VP/Chief Accounting Officer.
 - i) Approval can be via e-mail

- c) Examples
 - i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
 - ii) Garnishments (AP; payroll; etc.)
- 3) All department level budgeted / normal costs (e.g., operating expenses; supplies; services; training classes; CPE; expense reports; etc.)
 - a) Examples – Envelopes; check stock; printer cartridges; shredding services; subscriptions and memberships (e.g., APA, LUG, Balance Consulting; etc.)
 - b) All training courses (travel based, internet, etc.) will be reviewed with director prior to booking / purchasing.
 - c) Other
 - i) Columbia Falls “Petty Cash” account
 - (1) Finance Manager (DB) cannot approve payment of this account.
 - (a) Either Manager – Risk, Sr. Manager or Director to approve
 - ii) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
 - iii) Expense reports
 - (1) If originated by a Manager, a Sr. Manager or Director to approve
 - iv) Purchase Cards
 - (1) Employees issued a purchase card for department and /or company expenses (e.g., rent for records retention; one time vendor payment; etc.) are authorized up to the current limit on the card.

General Accounting Manager (DB) – AP & Fixed Assets

- 4) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing Property Taxes
 - i) AP manager cannot approve payment of this account.
 - (1) Director to approve

Manager – Risk

- 5) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or controller.

- b) Payment of all periodic insurance and risk management related costs, such as workers' compensation self-insurance fees in Washington and Montana - Up to \$50,000
- c) Payment of all incidental insurance costs such as policy audits and retro-premiums. - Up to \$25,000
- d) Payment of product line associated costs, including bonds, vehicle accident settlements, etc. - Up to \$25,000
 - (1) These costs are cleared with the respective business units.
- e) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- f) Signing of contracts, agreements, statements, etc
 - i) Director - Insurance contracts; Insurance amendments; Annual Brokerage Agreements; etc.
 - ii) Risk Manager - Auto UI/UnderI forms; insurance inquiries & statements; TRIA forms; etc.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)

memorandum



November 28, 2016

TO: Donna Bolender, Renee Erickson, Minta Johnson, Lisa Duetsch, Rick Clark

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated August 15, 2011

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *General accounting manager (DB)* may approve credit lines up to \$350,000
 - (1) *Risk Manager (LD)* may approve credit lines up to \$350,000 in absence of general accounting manager or director.
 - ii) *Analyst, Financial Services (JP)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *General accounting Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Analyst, Financial Services (JP)*) may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (*e.g., < \$30.00*)
 - c) All confidentiality agreement to be signed by the General Accounting Manager, Director or an Officer (*e.g., VP – Tom Ray*) of the Company.

All Department Managers (as applicable to their area of responsibility – *e.g.* Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as tax payments can commonly be in the \$500-600K range)
 - b) Any payments **greater than \$1M** need to be approved via VP/Chief Accounting Officer.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (*e.g., tax payments, etc.*).

- ii) Garnishments (AP; payroll; etc.)
- 3) All department level budgeted / normal costs (e.g., operating expenses; supplies; services; training classes; CPE; expense reports; etc.)
 - a) Examples – Envelopes; check stock; printer cartridges; shredding services; subscriptions and memberships (e.g., APA, LUG, Balance Consulting; etc.)
 - b) All training courses (travel based, internet, etc.) will be reviewed with director prior to booking / purchasing.
 - c) Other
 - i) Columbia Falls “Petty Cash” account
 - (1) Finance Manager (DB) cannot approve payment of this account.
 - (a) Either Manager – Risk, Sr. Manager or Director to approve
 - ii) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
 - iii) Expense reports
 - (1) If originated by a Manager, a Sr. Manager or Director to approve
 - iv) Purchase Cards
 - (1) Employees issued a purchase card for department and /or company expenses (e.g., rent for records retention; one time vendor payment; etc.) are authorized up to the current limit on the card.
 - (2) Statement review and sign off by the employee’s supervisor / department manager.

General Accounting Manager (DB) – AP & Fixed Assets

- 4) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing / CFO Property Taxes
 - i) AP manager cannot approve payment of this account.
 - (1) Director to approve

Manager – Risk

- 5) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or COA.

- b) Payment of all periodic insurance and risk management related costs, such as workers' compensation self-insurance fees in Washington and Montana, up to \$50,000
- c) Payment of all incidental insurance costs up to \$50,000.
 - i) Examples include policy audits and retro-premiums, Payment of product line associated costs, including bonds, vehicle accident settlements, etc.
(1) These costs are cleared / relayed to the respective business units.
- d) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- e) Signing of contracts, agreements, statements, etc
 - i) Director - Insurance contracts; Insurance amendments; Annual Brokerage Agreements; etc.
 - ii) Risk Manager - Auto UI/UnderI forms; insurance inquiries & statements; TRIA forms; etc.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)
- 6) Auto Fleet Activities
 - a) Signing of manufacturer annual incentive agreements (e.g., CAPs), POA's to licensee vehicles, and other like "administrative" items.

Manager-Workers Compensation

- 7) Workers Compensation Activities
 - a) Payment of Monthly invoice from third party administrator (TPA) – up to \$200,000
 - i) Invoices may include third party re-imbursement for claim payments, administration fees, settlement re-imbursement, and like costs.
 - b) Payment of periodic (e.g., quarterly or annual) self insurance and like fees assessed by States or Self Insurance Agencies/ Guarantee funds and like entities – up to \$50,000 (referenced / identical to 5b above)
 - c) Payment of legal defense bills specific to work comp but not specific to a claim – up to \$1,000
 - i) All other costs to be approved / reviewed by legal (e.g., Rosemary Daszkiewicz)

memorandum



November 28, 2016

TO: Donna Bolender, Renee Erickson, Minta Johnson, Lisa Duetsch, Rick Clark

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated June 2012

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *General accounting manager (DB)* may approve credit lines up to \$500,000
 - ii) *Analyst, Financial Services (JP)* may approve credit lines up to \$100,000
 - i) *Shared Services Accountant (AO)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *General accounting Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Analyst, Financial Services (JP)*) may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (*e.g., < \$30.00*)
 - c) All confidentiality agreement to be signed by the General Accounting Manager (DB), Director or an Officer (*e.g., VP – Tom Ray*) of the Company.

All Department Managers (as applicable to their area of responsibility – *e.g. Payroll vs. Property taxes vs. Risk Management, etc.*)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as tax payments can commonly be in the \$500-600K range)
 - b) Any payments **greater than \$1M** need to be approved via VP/Chief Accounting Officer.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (*e.g., tax payments, etc.*).
 - ii) Garnishments (AP; payroll; etc.)

- 3) All department level budgeted / normal costs (e.g., operating expenses; supplies; services; training classes; CPE; expense reports; etc.)
 - a) Examples – Envelopes; check stock; printer cartridges; shredding services; subscriptions and memberships (e.g., APA, LUG, Balance Consulting; etc.)
 - b) All training courses (travel based, internet, etc.) will be reviewed with director prior to booking / purchasing.
 - c) Other
 - i) Columbia Falls “Petty Cash” account
 - (1) Finance Manager (DB) cannot approve payment of this account.
 - (a) Either Manager – Risk, Sr. Manager or Director to approve
 - ii) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
 - iii) Expense reports
 - (1) If originated by a Manager, a Sr. Manager or Director to approve
 - iv) Purchase Cards
 - (1) Employees issued a purchase card for department and /or company expenses (e.g., rent for records retention; one time vendor payment; etc.) are authorized up to the current limit on the card.
 - (2) Statement review and sign off by the employee’s supervisor / department manager.

General Accounting Manager (DB) – AP & Fixed Assets

- 4) AP & Tax (property)
 - a) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)
 - b) American Express Invoice(s)
 - c) Purchase Card Invoices (s) / Drafts
 - d) Manufacturing / CFO Property Taxes
 - i) AP manager cannot approve payment of this account.
 - (1) Director to approve

Manager – Risk

- 5) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or COA.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana, up to \$50,000
 - c) Payment of all incidentals insurance costs up to \$50,000.

- i) Examples include policy audits and retro-premiums, Payment of product line associated costs, including bonds, vehicle accident settlements, etc.
 - (1) These costs are cleared / relayed to the respective business units.
- d) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- e) Signing of contracts, agreements, statements, etc
 - i) Director - Insurance contracts; Insurance amendments; Annual Brokerage Agreements; etc.
 - ii) Risk Manager - Auto UI/UnderI forms; insurance inquiries & statements; TRIA forms; etc.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)
- 6) Auto Fleet Activities
 - a) Signing of manufacturer annual incentive agreements (e.g., CAPs), POA's to licensee vehicles, and other like "administrative" items.

Manager-Workers Compensation

- 7) Workers Compensation Activities
 - a) Payment of Monthly invoice from third party administrator (TPA) – up to \$200,000
 - i) Invoices may include third party re-imbursement for claim payments, administration fees, settlement re-imbursement, and like costs.
 - b) Payment of periodic (e.g., quarterly or annual) self insurance and like fees assessed by States or Self Insurance Agencies/ Guarantee funds and like entities – up to \$50,000 (referenced / identical to 5b above)
 - c) Payment of legal defense bills specific to work comp but not specific to a claim – up to \$1,000
 - i) All other costs to be approved / reviewed by legal (e.g., Rosemary Daszkiewicz)

memorandum



November 28, 2016

TO: Donna Bolender, Renee Erickson, Minta Johnson, Lisa Duetsch, Rick Clark

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated July 2013

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Senior Manager (DB)* may approve credit lines up to \$500,000
 - ii) *Analyst, Financial Services (JP)* may approve credit lines up to \$100,000
 - i) *Shared Services Accountant (AO)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *Senior Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Analyst, Financial Services (JP)* may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (*e.g., < \$30.00*)
 - c) All confidentiality agreement to be signed by the Senior Manager (DB), Director or an Officer (*e.g., VP – Tom Ray*) of the Company.

All Department Managers (as applicable to their area of responsibility – *e.g. Payroll vs. Property taxes vs. Risk Management, etc.*)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as tax payments can commonly be in the \$500-600K range)
 - b) Any payments **greater than \$1M** need to be approved via VP/Chief Accounting Officer.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (*e.g., tax payments, etc.*).
 - ii) Garnishments (AP; payroll; etc.)

- 3) All department level budgeted / normal costs (e.g., operating expenses; supplies; services; training classes; CPE; expense reports; etc.)
 - a) Examples – Envelopes; check stock; printer cartridges; shredding services; subscriptions and memberships (e.g., APA, LUG, Balance Consulting; etc.)
 - b) All training courses (travel based, internet, etc.) will be reviewed with director prior to booking / purchasing.
 - c) Other
 - i) Columbia Falls “Petty Cash” account
 - (1) Finance Manager (DB) cannot approve payment of this account.
 - (a) Either Manager – Risk, Sr. Manager or Director to approve
 - ii) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
 - iii) Expense reports
 - (1) If originated by a Manager, a Sr. Manager or Director to approve
 - iv) Purchase Cards
 - (1) Employees issued a purchase card for department and /or company expenses (e.g., rent for records retention; one time vendor payment; etc.) are authorized up to the current limit on the card.

Senior Manager (DB) – AP

- 4) AP & Tax (property)
 - a) Purchase Card Invoices (s) / Drafts
 - b) Manufacturing / CFO Property Taxes

Manager – Risk

- 5) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or COA.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana, up to \$50,000
 - c) Payment of all incidentals insurance costs up to \$50,000.
 - i) Examples include policy audits and retro-premiums, Payment of product line associated costs, including bonds, vehicle accident settlements, etc.
 - (1) These costs are cleared / relayed to the respective business units.
 - d) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
 - e) Signing of contracts, agreements, statements, etc

- i) Director – Insurance contracts; Insurance amendments; Annual Brokerage Agreements; etc.
 - ii) Risk Manager - Auto UI/UnderI forms; insurance inquiries & statements; TRIA forms; etc.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)
- 6) Auto Fleet Activities
- a) Signing of manufacturer annual incentive agreements (e.g., CAPs), POA's to licensee vehicles, and other like "administrative" items.
 - b) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)

Manager-Workers Compensation

- 7) Workers Compensation Activities
- a) Payment of Monthly invoice from third party administrator (TPA) – up to \$200,000
 - i) Invoices may include third party re-imbursement for claim payments, administration fees, settlement re-imbursement, and like costs.
 - b) Payment of periodic (e.g., quarterly or annual) self insurance and like fees assessed by States or Self Insurance Agencies/ Guarantee funds and like entities – up to \$50,000 (referenced / identical to 5b above)
 - c) Payment of legal defense bills specific to work comp but not specific to a claim – up to \$1,000
 - i) All other costs to be approved / reviewed by legal (e.g., Rosemary Daszkiewicz)

For those areas where fully cross training (RM and WC) has occurred and work is shared (e.g., bonds), authority is mutual.

memorandum



November 28, 2016

TO: Donna Bolender, Renee Erickson, Minta Johnson, Lisa Duetsch, Rick Clark

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated April 2014

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Senior Manager (DB)* may approve credit lines up to \$500,000
 - ii) *Analyst, Financial Services (JP)* may approve credit lines up to \$100,000
 - i) *Shared Services Accountant (AO)* may approve credit lines up to \$50,000
 - b) Write-offs of uncollectible accounts
 - i) *Senior Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Analyst, Financial Services (JP)* may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (e.g., < \$30.00)
 - c) All confidentiality agreement to be signed by the Senior Manager (DB), Director or an Officer (e.g., VP – Tom Ray) of the Company.

All Department Managers (as applicable to their area of responsibility – e.g. Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as tax payments can commonly be in the \$500-600K range)
 - b) Any payments **greater than \$1M** need to be approved via VP/Chief Accounting Officer.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
 - ii) Garnishments (AP; payroll; etc.)

- 3) All department level budgeted / normal costs (e.g., operating expenses; supplies; services; training classes; CPE; expense reports; etc.)
 - a) Examples – Envelopes; check stock; printer cartridges; shredding services; subscriptions and memberships (e.g., APA, LUG, Balance Consulting; etc.)
 - b) All training courses (travel based, internet, etc.) will be reviewed with director prior to booking / purchasing.
 - c) Other
 - i) Columbia Falls “Petty Cash” account
 - (1) Finance Manager (DB) cannot approve payment of this account.
 - (a) Either Manager – Risk, Sr. Manager or Director to approve
 - ii) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
 - iii) Expense reports
 - (1) If originated by a Manager, a Sr. Manager or Director to approve
 - iv) Purchase Cards
 - (1) Employees issued a purchase card for department and /or company expenses (e.g., rent for records retention; one time vendor payment; etc.) are authorized up to the current limit on the card.

Senior Manager (DB) – AP

- 4) AP & Tax (property)
 - a) Purchase Card Invoices (s) / Drafts
 - b) Manufacturing / CFO Property Taxes

Manager – Risk

- 5) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or COA.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana, up to \$50,000
 - c) Payment of all incidentals insurance costs up to \$50,000.
 - i) Examples include policy audits and retro-premiums, Payment of product line associated costs, including bonds, vehicle accident settlements, etc.
 - (1) These costs are cleared / relayed to the respective business units.
 - d) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
 - e) Signing of contracts, agreements, statements, etc

- i) Director – Insurance contracts; Insurance amendments; Annual Brokerage Agreements; etc.
 - ii) Risk Manager - Auto UI/UnderI forms; insurance inquiries & statements; TRIA forms; etc.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)
- 6) Auto Fleet Activities
- a) Signing of manufacturer annual incentive agreements (e.g., CAPs), POA's to licensee vehicles, and other like "administrative" items.
 - b) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)

Manager-Workers Compensation

- 7) Workers Compensation Activities
- a) Payment of Monthly invoice from third party administrator (TPA) – up to \$200,000
 - i) Invoices may include third party re-imbursement for claim payments, administration fees, settlement re-imbursement, and like costs.
 - b) Payment of periodic (e.g., quarterly or annual) self insurance and like fees assessed by States or Self Insurance Agencies/ Guarantee funds and like entities – up to \$50,000 (referenced / identical to 5b above)
 - c) Payment of legal defense bills specific to work comp but not specific to a claim – up to \$1,000
 - i) All other costs to be approved / reviewed by legal (e.g., Rosemary Daszkiewicz)

For those areas where fully crossed training (RM and WC) has occurred and work is shared (e.g., bonds), authority is mutual.

memorandum



November 28, 2016

TO: Donna Bolender, Renee Erickson, Minta Johnson, Lisa Duetsch, Rick Clark

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated November 2014

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Senior Manager (DB)* may approve credit lines up to \$500,000
 - ii) *Senior Accountant II (JP)* may approve credit lines up to \$250,000
 - i) *Senior Accountant I (AO)* may approve credit lines up to \$100,000
 - b) Write-offs of uncollectible accounts
 - i) *Senior Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Senior Accountant II (JP)* may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (e.g., < \$30.00)
 - c) All confidentiality agreement to be signed by the Senior Manager (DB), Director or an Officer (e.g., VP – Tom Ray) of the Company.

All Department Managers (as applicable to their area of responsibility – e.g. Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as tax payments can commonly be in the \$500-600K range)
 - b) Any payments **greater than \$1M** need to be approved via VP/Chief Accounting Officer.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (e.g., tax payments, etc.).
 - ii) Garnishments (AP; payroll; etc.)

- 3) All department level budgeted / normal costs (e.g., operating expenses; supplies; services; training classes; CPE; expense reports; etc.)
 - a) Examples – Envelopes; check stock; printer cartridges; shredding services; subscriptions and memberships (e.g., APA, LUG, Balance Consulting; etc.)
 - b) All training courses (travel based, internet, etc.) will be reviewed with director prior to booking / purchasing.
 - c) Other
 - i) Columbia Falls “Petty Cash” account
 - (1) Sr. Manager Finance (DB) cannot approve payment of this account.
 - (a) Either Manager – Risk, Sr. Manager – Financial Services (RDE) or Director to approve
 - ii) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
 - iii) Expense reports
 - (1) If originated by a Manager, a Sr. Manager or Director to approve
 - iv) Purchase Cards
 - (1) Employees issued a purchase card for department and /or company expenses (e.g., rent for records retention; one time vendor payment; etc.) are authorized up to the current limit on the card.
 - d) Note – if managing and paying a cost on behalf of another department or function (via check/EFT, wire, or p-card), your are relying on that parties DOA for the payment which may be based on written or oral approval.

Senior Manager (DB) – AP

- 4) AP & Tax (property)
 - a) Purchase Card Invoices (s) / Drafts
 - b) Manufacturing / CFO Property Taxes

Manager – Risk

- 5) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or COA.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana, up to \$50,000
 - c) Payment of all incidentals insurance costs up to \$50,000.

- i) Examples include policy audits and retro-premiums, Payment of product line associated costs, including bonds, vehicle accident settlements, etc.
 - (1) These costs are cleared / relayed to the respective business units.
- d) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- e) Signing of contracts, agreements, statements, etc
 - i) Director – Insurance contracts; Insurance amendments; Annual Brokerage Agreements; etc.
 - ii) Risk Manager - Auto UI/UnderI forms; insurance inquiries & statements; TRIA forms; etc.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)
- 6) Auto Fleet Activities
 - a) Signing of manufacturer annual incentive agreements (e.g., CAPs), POA's to licensee vehicles, and other like "administrative" items.
 - b) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)

Manager-Workers Compensation

- 7) Workers Compensation Activities
 - a) Payment of periodic invoices from third party administrator (TPA) – up to \$200,000
 - i) Invoices may include third party re-imbursement for claim payments, administration fees, settlement re-imbursement, and like costs.
 - b) Payment of periodic (e.g., quarterly or annual) self insurance and like fees assessed by States or Self Insurance Agencies/ Guarantee funds and like entities – up to \$50,000 (referenced / identical to 5b above)
 - c) Payment of legal defense bills specific to work comp but not specific to a claim – up to \$1,000
 - i) All other costs to be approved / reviewed by legal (e.g., Rosemary Daszkiewicz).

For those areas where fully crossed training (RM and WC) has occurred and work is shared (e.g., bonds), authority is mutual.

memorandum



November 28, 2016

TO: Donna Bolender, Renee Erickson, Minta Johnson, Keith Goodenough, Rick Clark

FROM: Kent Jones, Director of Accounting / Shared Services

SUBJECT: Delegation of Authority – updated May 2015

The following delegation of authority is provided to Accounting Unit 034800:

- 1) Credit related activities
 - a) Extension of credit to customers
 - i) *Senior Manager (DB)* may approve credit lines up to \$500,000
 - ii) *Senior Accountant II (JP)* may approve credit lines up to \$250,000
 - i) *Senior Accountant I (AO)* may approve credit lines up to \$100,000
 - b) Write-offs of uncollectible accounts
 - i) *Senior Manager* may approve account write-offs up to \$25,000
 - (1) Account write-offs greater than \$25,000 will be based on discussions with the respective product line sales manager / resource manager, general manager, and/or operations vice president.
 - (2) The legal department will also be involved as appropriate.
 - ii) *Senior Accountant II (JP)* may approve account write-offs up to \$1,000
 - iii) No approval is required for account tolerance write-offs (*e.g.*, < \$30.00)
 - c) All confidentiality agreement to be signed by the Senior Manager (DB), Director or an Officer (*e.g.*, VP – Tom Ray) of the Company.

All Department Managers (as applicable to their area of responsibility – *e.g.* Payroll vs. Property taxes vs. Risk Management, etc.)

- 2) Payment required under applicable law – **up to \$500K**
 - a) Director will approve payments **>\$500K, up to \$1M**
 - i) Exception – bimonthly payroll tax payments – up to \$750K (as tax payments can commonly be in the \$500-600K range)
 - b) Any payments **greater than \$1M** need to be approved via VP/Chief Accounting Officer.
 - i) Approval can be via e-mail
 - c) Examples
 - i) Federal, state, and local payroll related disbursements (*e.g.*, tax payments, etc.).

- ii) Garnishments (AP; payroll; etc.)
- 3) All department level budgeted / normal costs (e.g., operating expenses; supplies; services; training classes; CPE; expense reports; etc.)
 - a) Examples – Envelopes; check stock; printer cartridges; shredding services; subscriptions and memberships (e.g., APA, LUG, Balance Consulting; etc.)
 - b) All training courses (travel based, internet, etc.) will be reviewed with director prior to booking / purchasing.
 - c) Other
 - i) Columbia Falls “Petty Cash” account
 - (1) Sr. Manager Finance (DB) cannot approve payment of this account.
 - (a) Either Manager – Risk, Sr. Manager – Financial Services (RDE) or Director to approve
 - ii) Payments on AFE’s originated or managed by the accounting unit / applicable manager.
 - iii) Expense reports
 - (1) If originated by a Manager, a Sr. Manager or Director to approve
 - iv) Purchase Cards
 - (1) Employees issued a purchase card for department and /or company expenses (e.g., rent for records retention; one time vendor payment; etc.) are authorized up to the current limit on the card.
 - d) Note – if managing and paying a cost on behalf of another department or function (via check/EFT, wire, or p-card), your are relying on that parties DOA for the payment which may be based on written or oral approval.

Senior Manager (DB) – AP

- 4) AP & Tax (property)
 - a) Purchase Card Invoices (s) / Drafts
 - b) Manufacturing / CFO Property Taxes

Manager – Risk

- 5) Risk Management Activities
 - a) Payment of all insurance costs associated with annual or other policy renewals, as approved by the CFO and/or COA.
 - b) Payment of all periodic insurance and risk management related costs, such as workers’ compensation self-insurance fees in Washington and Montana, up to \$50,000
 - c) Payment of all incidentals insurance costs up to \$50,000.

- i) Examples include policy audits and retro-premiums, Payment of product line associated costs, including bonds, vehicle accident settlements, etc.
 - (1) These costs are cleared / relayed to the respective business units.
- d) Establishing or modifying contractual insurance limits for vendor contracts or other third party activities
- e) Signing of contracts, agreements, statements, etc
 - i) Director – Insurance contracts; Insurance amendments; Annual Brokerage Agreements; etc.
 - ii) Risk Manager - Auto UI/UnderI forms; insurance inquiries & statements; TRIA forms; etc.
 - iii) The Legal department will be consulted as appropriate (i.e. Contracts >\$1M in costs, higher risk contracts such as D&O, new contract forms, etc.)
- 6) Auto Fleet Activities
 - a) Signing of manufacturer annual incentive agreements (e.g., CAPs), POA's to licensee vehicles, and other like "administrative" items.
 - b) Lease Plan Invoice(s) and related leasing items for established vehicle agreement(s)

Manager-Workers Compensation

- 7) Workers Compensation Activities
 - a) Payment of periodic invoices from third party administrator (TPA) – up to \$200,000
 - i) Invoices may include third party re-imbursement for claim payments, administration fees, settlement re-imbursement, and like costs.
 - b) Payment of periodic (e.g., quarterly or annual) self insurance and like fees assessed by States or Self Insurance Agencies/ Guarantee funds and like entities – up to \$50,000 (referenced / identical to 5b above)
 - c) Payment of legal defense bills specific to work comp but not specific to a claim – up to \$1,000
 - i) All other costs to be approved / reviewed by legal (e.g., Rosemary Daszkiewicz).

For those areas where fully crossed training (RM and WC) has occurred and work is shared (e.g., bonds), authority is mutual.